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DIVISION OF PROFESSIONAL REGULATION

PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
DATA AND TIME:	Tuesday, July 2, 2013 at 8:30 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	August 21, 2013

MEMBERS PRESENT

Judith Scarborough, Professional Member, President
Robert Mosch, Professional Member
Jeffrey Premo, Professional Member, Secretary
Sharron Cirillo, Professional Member
Gary Pippin, Public Member
Kathryn Schultz, Professional Member
Karen Smith, Professional Member

ABSENT

Denise Stokes, Public Member
Robert Paretta, Educational Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Kevin Maloney, Deputy Attorney General
LaTonya Brown, Administrative Specialist II
Shauna Slaughter, Administrative Specialist II
Christine Mast, Credentialing

ALSO PRESENT

Dana Rubenstein, Delaware Society of Certified Public Accountants
Bernard Fisher
Ezra Smith, DAPA

CALL TO ORDER

Ms. Scarborough called the meeting to order at 9:29 am.

REVIEW OF MINUTES

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to approve the minutes of the May 15, 2013, meeting. The motion carried unanimously.

UNFINISHED BUSINESS

Proposal to Deny Hearing

The Proposal to Deny Hearing for Mr. Fisher went on record at 9:30 am with introductions. Mr. Fisher was sworn in at 9:31 am. The hearing went off record at 9:38 am for Board deliberations. The hearing resumed at 9:55 am with Ms. Cirillo making the motion, seconded by Mr. Mosch, to continue Mr. Fisher's application for a CPA Permit until receipt of further information regarding Code § 109 (A). The motion carried unanimously.

Re-Review of Applications

A motion was made by Ms. Cirillo, seconded by Mr. Pippin, to approve the CPA Firm Permit application of Maillie LLP. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Pippin, to approve the CPA Permit application of Steven Hipp. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Pippin, to approve the Combined CPA Certificate and Permit application of Patricia Morningstar. The motion carried unanimously.

Proposal to Deny Application

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to formally deny the Combined CPA Certificate and Permit application of Isamel Cisse, as he has not responded to any of the correspondences sent to him. The motion carried unanimously.

Re-Review of Continuing Education Audits

A motion was made by Mr. Premo, seconded by Ms. Cirillo, to deny review of Rachel Tan's continuing education pending receipt of signed Certificates of Attendance from Ernst & Young including the hours of credit and course taken. Ms. Tan's license is suspended until further notice. The motion carried unanimously.

Update on CPE Ethics Course

Mr. Premo made a motion, seconded by Mr. Mosch, to approve the applications from SmartPros and Becker Professional Education. Ms. Cirillo is writing a letter of comment of her discretion. The motion carried unanimously.

Mr. Premo made a motion, seconded by Mr. Mosch, to table the applications from Beacon Hill Financial Educators, Pass Online and Professional Education Service for further review. The motion carried unanimously.

Mr. Premo made a motion, seconded by Mr. Mosch, to table the application of Continuing Academics CPE Tutor because case studies was not DE specific and did not list licensing requirements. The motion carried unanimously.

NEW BUSINESS

Review of Combined CPA Certificate and Permit Applications

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to approve the applications of Diane Wright, William Thompson, Rajni Taneja, Gregory Yap, Zabrina Abad, Leya Neizvest & Gunjan Mudrak Lalaji. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to table the application of Andrea Riviezzo. Ms. Riviezzo has not provided a year of attested work experience.

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to table the application of Joni Peebles. Ms. Peebles did not provide a year of work experience after the conferring of her degree.

Review of CPA Permit Applications

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to table the application of Hyunkyung Jung. Ms. Jung's supervisor notarized his/her own signature. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to approve the applications of Zhongbin Huang, Murugha Sundararajan, Ram S. Sriram, Robert Finn and James Njenga. The motion carried unanimously.

Review of CPA Firm Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to table the application of BH Fisher contingent upon the outcome of Mr. Fisher's CPA permit hearing. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to approve the application of Condon O'Meara McGinty & Donnelly, LLP. The motion carried unanimously.

Ratification of CPA Certificate Applications

A motion was made by Mr. Mosch, seconded by Mr. Pippin to ratify the CPA Certificate Applications of Anthony Murphy, Siddharth Kothari, Shinichiro Ida, and Jong Woon Sung.

Hearing Officer's Recommendation

A motion was made by Ms. Cirillo, seconded by Mr. Pippin, to accept the Hearing Officer's recommendation for Isabella Yao. The motion carried unanimously.

Complaint Status

04-03-11	Referred to AG
04-03-13	Open
04-02-12	Open
04-03-12	Open
04-04-12	Referred to AG
04-02-13	Open
04-01-13	Open

04-12-12	Open
04-13-12	Open
04-14-12	Open
04-15-12	Open
04-04-13	Open
04-05-13	Open
04-09-12	Closed

Request for Extension/Exceptions of CPE's

Gaurang Shah submitted a request for an exception from CPE requirements. A motion was made by Ms. Cirillo, seconded by Mr. Mosch to deny Mr. Shah an exception of CPE's. The motion carried unanimously.

Gopal Ranjan Padhee submitted a request for a 3 month extension to fulfill the CPE requirements. A motion was made by Ms. Cirillo, seconded by Mr. Mosch to deny Mr. Padhee an extension of CPE's. The motion carried unanimously.

Sonya Bockman submitted a request for a 120 day extension to fulfill the CPE requirements. A motion was made by Ms. Cirillo, seconded by Mr. Mosch to deny Ms. Bockman an extension of CPE's. The motion carried unanimously.

David Ledley submitted a request for an exception to complete the required CPE's. A motion was made by Ms. Cirillo, seconded by Mr. Mosch to grant Mr. Ledley an additional 6 months to complete his CPE's. Those CPE's can not be used for the following licensure period. The motion carried unanimously.

Michael Wollaston submitted a request for a 6 month extension to fulfill the CPE requirements. A motion was made by Ms. Cirillo, seconded by Mr. Mosch to grant Mr. Wollaston an additional 6 months to complete his CPE's. Those CPE's can not be used for the following licensure period. The motion carried unanimously.

Johnachan Gnaljian submitted a request for an exception to fulfill the CPE requirements. A motion was made by Ms. Cirillo, seconded by Mr. Mosch to deny Mr. Gnaljian an exception of CPE's. The motion carried unanimously.

OTHER BUSINESS BEFORE THE BOARD

Audit Percentage

The Board discussed the percentage to audit during the audit period. The Board decided to audit 5% of random active licensees and 100% of late renewals. The audit notices are to be mailed out August 1, 2013. The Board also decided that licensees would be given one chance to correct any deficiencies from their original CPE form submission before being referred to a hearing officer. The Board discussed and made changes to the audit form.

Update on ALD

Ms. Brown presented the Board with an email from Amy Greenly (Information Systems Project Leader) which contained an update for ALD. Ms. Greenly is currently working on a test file to send to NASBA. The Board requested a time frame for the test file.

Update on Reciprocity Applications

Ms. Brown presented the Board with an update on the review of reciprocity applications that had been submitted since August 1, 2012.. There were 10 files total, 3 were able to be credentialed and the other 7 still do not have what is required for licensure.

Delaware Code

Ms. Scarborough addressed supervised experience and referenced §107 (a) 5. The Board discussed direct supervision and the relationship of the supervisor to the applicant. Mr. Mosch introduced the issue of peer review qualifying as direct supervision. After discussion, the Board decided that peer review does not qualify as direct supervision.

The Board also discussed provisions for the attestation of experience upon the death of an applicant's direct supervisor, and the requirement for the verifying supervisor to be a US CPA.

Update on Appointments to the Board

The Board welcomed Karen Smith and Kathryn Schultz, two new members that have been recently appointed to the Board of Accountancy.

PUBLIC COMMENT

Ms. Rubenstein suggested that the Board make some alterations to the cases for the Ethic courses. She stated that licensees are tired of having to listen to the same course.

NEXT SCHEDULED MEETING

The next meeting will be held July 17, 2013 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Cirillo, seconded Mr. Mosch, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:32 am.

Respectfully submitted,

A handwritten signature in black ink that reads "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown
Administrative Specialist II